



COUNTY OF SAN DIEGO
Great Government Through the General Management System – Quality, Timeliness, Value
DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

CLASSIFIED

TAX PAYMENT ENFORCEMENT OFFICER
SENIOR TAX PAYMENT ENFORCEMENT OFFICER

Class No. 002567
Class No. 002568

■ CLASSIFICATION PURPOSE

To enforce collection of delinquent unsecured property taxes pursuant to the authority of the California Revenue and Taxation Code; to conduct investigation and enforcement activities; and to perform related work as required.

■ DISTINGUISHING CHARACTERISTICS

This class series is allocated only to the Department of the Treasurer-Tax Collector.

Tax Payment Enforcement Officer:

This is the journey-level class in this series. Under general supervision, incumbents perform investigation and enforce collection of average difficulty and sensitivity. This class is distinguished from the Senior Tax Payment Enforcement Officer, in that the latter performs more difficult and sensitive investigation and enforcement activities and serves as lead to a group of Tax Payment Enforcement Officers.

Senior Tax Payment Enforcement Officer:

This is the lead-level class in this series. Under general supervision, incumbents perform more difficult and sensitive investigation and enforcement activities; serve as lead to a group of Tax Payment Enforcement Officers, and may act in the absence of the Assistant Manager, Special Functions.

■ FUNCTIONS

The examples of functions listed in the class specification(s) are representative but not necessarily exhaustive or descriptive of any one position in the class(es). Management is not precluded from assigning other related functions not listed herein if such functions are a logical assignment for the position.

Essential Functions:

1. Conducts skip tracing/investigation to locate taxpayers.
2. Enforces collection of delinquent unsecured property taxes.
3. Investigates possible tax evasions.
4. Disseminates relevant information to enforce compliance with tax law.
5. Reviews court files to identify parties and/or determine equity on real or personal property for seizures or liens.
6. Verifies tax liability and secures evidence for court prosecution.
7. Seizes and impounds personal property.
8. Arranges for the sale of seized items.
9. Represents the county at administrative hearings.
10. Interacts with state, local and federal agencies and private fiduciary institutions.
11. Handles small claims court cases.
12. Prepares data and testifies in Superior Court cases.
13. Performs site visits to property on the tax sale list and makes personal contact with the owners.

14. Provides responsive, high quality customer service to County employees, representatives of outside agencies and members of the public by providing accurate, complete and up-to-date information, in a courteous, efficient and timely manner.

Senior Tax Payment Enforcement Officer

All the duties listed above and

1. Conducts the more difficult and sensitive unsecured property tax investigations and collections.
2. Serves as lead to a group of Tax Payment Enforcement Officers.
3. Acts in the absence of the Assistant Manager, Special Functions.

■ KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of:

-
- Investigative procedures and interviewing techniques.
- Collection methods and techniques.
- Real estate and tax related legal procedures and terminology.
- California revenue and taxation code, state law, civil and bankruptcy law, IRS rules and regulations.
- Rules of evidence and court procedures.
- Legal rights of individuals.
- Appraisal and assessment techniques for personal property.
- Uniform commercial code.
- Property tax and related legal terminology.
- Small claims procedures.
- County customer service objectives and strategies.

Senior Tax Payment Enforcement Officer (In addition to the above):

- Principles of lead work.

Skills and Abilities to:

The following applies to all classes:

- Assemble, analyze and evaluate facts in order to draw logical conclusions and make sound recommendations.
- Interpret legal documents.
- Understand and apply provisions of applicable laws concerning collections.
- Communicate effectively with the public and co-workers both orally and in writing.
- Handle the most difficult public contact situations involving irate individuals.
- Operate office equipment such as personal computers, terminals, calculators and microfilm and microfiche reader/printers.
- Establish effective working relationships with management, employees, employee representatives and the public representing diverse cultures and backgrounds.
- Treat County employees, representatives of outside agencies and members of the public with courtesy and respect.
- Exercise appropriate judgment in answering questions and releasing information; analyze and project consequences of decisions and/or recommendations.

■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills and abilities listed above. Examples of qualifying education/experience are:

Tax Payment Enforcement Officer:

1. Three (3) years of criminal justice investigation experience with a law enforcement agency, OR
2. Three (3) years of experience as a credit manager, loan officer or collection officer. Experience must have included loan approval authority for a financial institution with a volume of 5,000 or more accounts, OR
3. Three (3) years experience as a collections agent or deputy for a California Treasurer-Tax Collector's Office with a volume of 5,000 or more accounts, OR
4. Completion of a bachelor's degree in criminal justice, business administration, public administration, accounting or a closely related field, AND one (1) year of related investigation experience.

Senior Tax Payment Enforcement Officer:

1. Two (2) years of experience as an investigator in a California Treasurer-Tax Collector's Office, OR
2. Five (5) years of experience as a credit manager, loan officer or collection officer. Experience must have included loan approval authority for a financial institution with a volume of 5,000 or more accounts, OR
3. Four (4) years experience as a collections agent or deputy for a California Treasurer-Tax Collector's Office with 5,000 or more accounts, OR
4. Completion of a bachelor's degree from an accredited college or university in criminal justice, business administration, public administration, accounting or a closely related field, AND two (2) years of related investigation experience.

■ ESSENTIAL PHYSICAL CHARACTERISTICS

The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classification(s). Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.

Continuous upward and downward flexion of the neck. Frequent: standing, sitting, bending and stooping, twisting of waist, side-to-side turning of neck; fine finger dexterity to operate keyboards and writing materials. Occasional: grasping, pushing, pulling and reaching above and below shoulder level. May occasionally lift and/or carry up to 50 lbs.

■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

License

None required.

Certification/Registration

None required.

Working Conditions

Office environment; exposure to computer screens. Incumbents are subject to frequent hostility and anger from the public that produces the continuous possibility of personal liability suits and actual physical danger.

Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor and/or felony convictions may be disqualifying depending on type, number, severity, and recency. Prior to appointment, candidates will be subject to a background investigation.

Probationary Period

Incumbents appointed to permanent positions in these classes shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).

New: July 14, 2000
Revised: September 5, 2001
Revised: June 15, 2004
Revised: July 31, 2006

Tax Payment Enforcement Officer (Class No. 002567)
Senior Tax Payment Enforcement Officer (Class No. 002568)

Union Code: PS
Union Code: PS

Variable Entry: Y
Variable Entry: Y